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SOUTHERN FOREST EXPERIMENT STATION

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TAXES ON FOREST PROPERTY IN FIVE SELECTED COUNTIES
IN MISSISSIPPI, 1936 - 1939.

by

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The Occasional Papers of the Southern Forest Experiment Station present information on current Southern forestry problems under investigation at the Station. In some cases these contributions were first presented as addresses to a limited group of people, and as "occasional papers" they can reach a much wider audience. In other cases, they are summaries of investigations prepared especially to give a report of the progress made in a particular field of research. In any case, the statements herein contained should be considered subject to correction or modification as further data are obtained.

FOREWORD

The following tables relate to the ad valorem property taxes levied for State, county, school, and road purposes on forest land and timber in five selected counties of Mississippi. They contain the average assessed values and average taxes per acre, together with annual indexes, for the five counties as a whole and each county individually. The index base is the average of the three years 1937-38-39 as 100. The index figures indicate the trends in assessments and tax rates; for example, in Alcorn County the average assessed value per acre has moved downward for pine sawlog lands, while the corresponding average for clear-cut lands has moved upward. The years shown are those in which the tax is levied; i.e., data for "1936" relate to taxes levied in 1936 and payable in January 1937. Included in the "average tax per acre" of "sawlog" properties is the tax on such standing timber as was assessed thereon.

In the interest of simplification only three forest types have been recognized—pine, upland hardwoods, and bottomland hardwoods, the last-named including cypress. All surveyed lands were divided among these three types, in accordance with the character of the existing forest cover. A three-fold classification was also made with respect to stand condition, the recognized classes being sawlog size, under sawlog size, and clear-cut. Sawlog stands are those containing 600 or more bd. ft. per acre in sound trees of merchantable species, 9 inches or more in diameter for pine, and 13 inches or more in diameter for hardwoods. Under-sawlog-size stands are composed predominantly of trees sub-merchantable in size but 1 inch or more d.b.h., and containing less than 600 bd. ft. per acre. Clear-cut areas are those on which reproduction is quantitatively deficient, or on which the seedlings average less than 1 inch in diameter.

These tables are based on data obtained from local tax records for numerous typical forest properties scattered throughout each of the five counties; the properties were examined on the ground and classified as to forest type and condition-class. The five counties were selected as representative of conditions in all parts of the State. If feasible, data on other counties in Mississippi and in other States will later be assembled, and each year all data will be brought up-to-date and issued as a current annual report.

In addition to the ad valorem taxes for State, county, school, and road purposes shown in the following tables, forest land lying in the so-called Yazoo Delta (area between the broken line on map and the main levees along the Mississippi River) is subject to levee district taxes, ranging from 2 to 5 cents per acre during the four year period, 1936-39. Forest land lying in drainage districts (areas shown in solid black on map) is generally subject to drainage taxes, ranging in 1936 from \$0.01 to \$2.50 per acre, or occasionally more, and averaging about \$0.40, and in 1940 from \$0.01 to \$2.00 per acre, with an average of about \$0.30.

The counties covered by this report are shown on the map with shading.

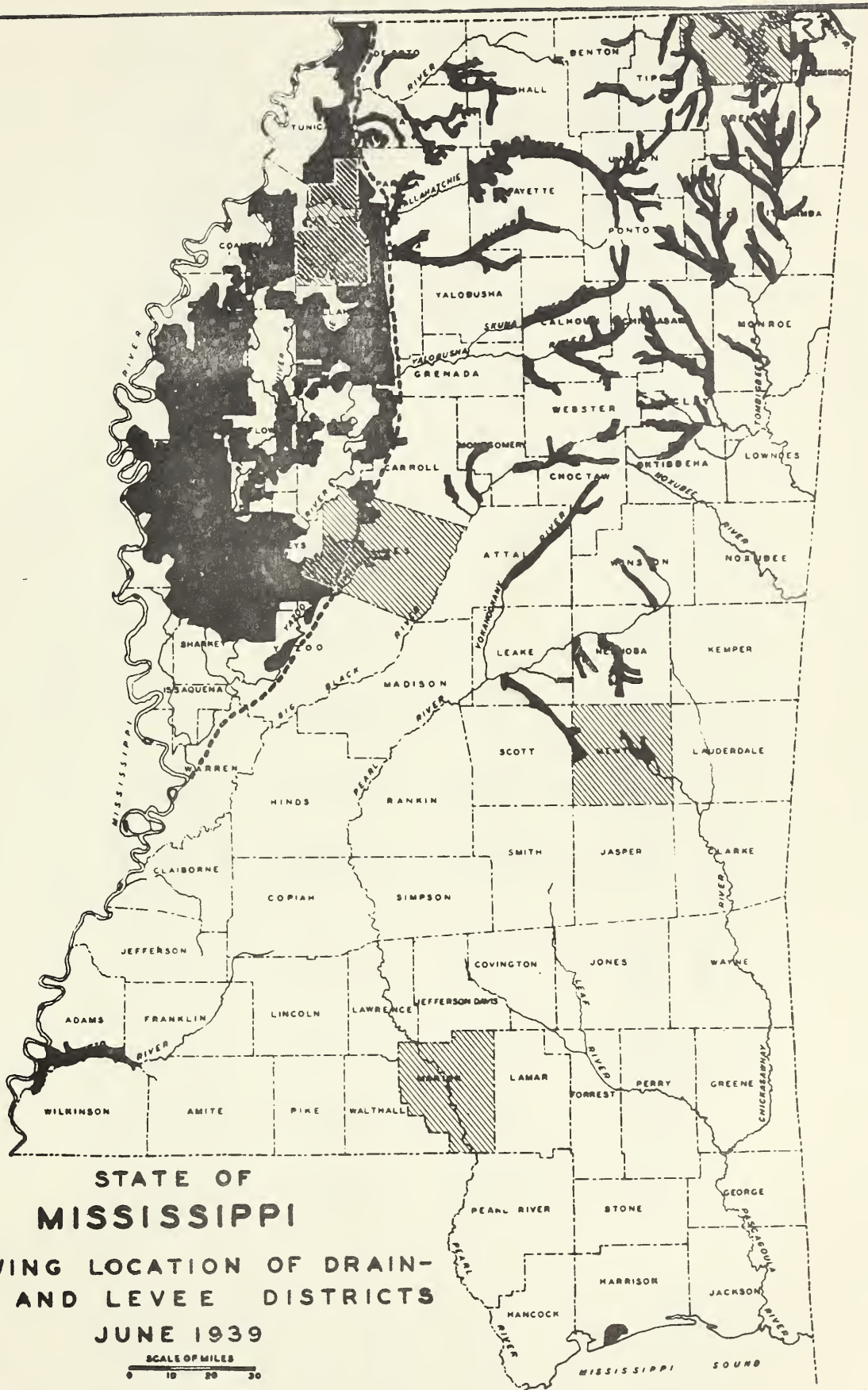


Table 1.- Average of five selected counties,¹ Mississippi

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	- - - - Dollars - - - -				- - - - Annual Index - - - -				- - - - Cents - - - -				- - - - Annual Index - - - -			
<u>Pine:</u>																
Sawlog	3.42	3.42	3.00	3.00	104	104	91	91	20.1	18.7	17.4	17.6	107	100	93	94
Under-sawlog	2.88	2.88	2.80	2.80	101	101	98	98	15.7	14.4	14.2	14.6	106	97	96	99
Clear-cut	2.66	2.66	2.58	2.58	101	101	98	98	14.8	13.5	13.3	13.6	106	97	96	98
<u>Upland hardwoods:</u>																
Sawlog	3.45	3.45	3.50	3.50	99	99	101	101	19.3	16.4	17.4	17.0	109	93	98	96
Under-sawlog	3.08	3.08	2.95	2.95	101	101	97	97	15.7	14.4	14.6	14.9	105	97	98	100
<u>Bottomland hardwoods:</u>																
Sawlog	3.65	3.65	3.52	3.52	101	101	98	98	23.6	21.7	22.7	22.5	104	96	100	99
Under-sawlog	3.45	3.45	3.37	3.37	101	101	99	99	18.7	16.8	17.7	17.4	106	95	100	98

¹/ Alcorn, Holmes, Marion, Newton, and Quitman.

Table 2.- Alcorn County, Miss.

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	-----Dollars-----				-----Annual Index-----				-----Cents-----				-----Annual Index-----			
<u>Pine:</u>																
Sawlog	3.86	3.86	2.73	2.73	111	111	78	78	22.3	20.0	15.0	15.4	117	105	79	81
Under-sawlog	2.19	2.19	2.48	2.48	96	96	108	108	10.0	8.7	10.3	11.2	103	90	106	115
Clear-cut	1.50	1.50	1.62	1.62	97	97	105	105	7.2	6.3	7.1	7.4	104	91	103	107
<u>Unland hardwoods:</u>																
Sawlog	4.62	4.62	4.62	4.62	100	100	100	100	26.2	21.0	21.7	21.0	114	91	94	91
Under-sawlog	3.62	3.62	3.27	3.27	103	103	93	93	18.6	15.8	15.2	15.8	113	96	92	96
<u>Bottomland hardwoods:</u>																
Sawlog	4.27	4.27	3.90	3.90	103	103	94	94	26.8	24.3	27.2	27.4	103	93	104	105
Under-sawlog	3.75	3.75	3.38	3.38	103	103	93	93	19.0	16.1	15.7	16.3	112	95	93	96

Table 3.-- Holmes County, Miss.

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	--- Dollars ---				--- Annual Index ---				--- Cents ---				--- Annual Index ---			
<u>Pine:</u>																
Sawlog	2.83	2.83	2.78	2.78	101	101	99	99	13.3	13.6	13.9	14.0	98	100	102	103
Under-sawlog	2.47	2.47	2.38	2.38	101	101	98	98	11.4	11.6	11.6	11.8	99	101	101	103
Clear-cut	2.41	2.41	2.32	2.32	101	101	97	97	12.7	12.2	12.3	12.7	102	98	99	102
<u>Upland hardwoods:</u>																
Sawlog	2.28	2.28	2.37	2.37	99	99	103	103	12.4	11.8	13.0	13.1	100	95	105	106
Under-sawlog	2.53	2.53	2.63	2.63	99	99	103	103	12.8	12.9	14.0	14.0	97	98	106	106
<u>Bottomland hardwoods:</u>																
Sawlog	4.38	4.38	4.36	4.36	100	100	100	100	22.6	21.7	23.5	23.1	100	96	104	102
Under-sawlog	4.08	4.08	4.16	4.16	99	99	101	101	22.3	21.6	24.2	24.1	98	95	107	106

Table 4.- Marion County, Miss.

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	-----Dollars-----				-----Annual Index-----				-----Cents-----				-----Annual Index-----			
<u>Pine:</u>																
Sawlog	4.00	4.00	3.50	3.50	104	104	91	91	23.4	22.5	21.9	21.7	104	100	97	96
Under-sawlog	3.90	3.90	3.37	3.37	105	105	91	91	22.9	20.5	18.0	17.8	112	100	88	87
Clear-cut	3.74	3.74	3.37	3.37	103	103	93	93	21.2	19.3	17.5	17.5	110	100	91	91
<u>Bottomland hardwoods:</u>																
Sawlog	4.02	4.02	3.77	3.77	102	102	96	96	20.8	19.4	19.0	20.1	106	98	96	102
Under-sawlog	4.00	4.00	3.70	3.70	103	103	95	95	21.8	19.8	19.8	18.4	106	97	97	90

Table 5.- Newton County, Miss.

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	- - - - Dollars - - - -				- - - - Annual Index - - - -				- - - - Cents - - - -				- - - - Annual Index - - - -			
<u>Pine:</u>																
Sawlog	3.00	3.00	3.00	3.00	100	100	100	100	21.4	18.8	18.8	19.2	109	95	95	97
Under-sawlog	2.97	2.97	2.97	2.97	100	100	100	100	18.6	16.6	17.1	17.4	107	95	98	100
Clear-cut	3.00	3.00	3.00	3.00	100	100	100	100	18.3	16.3	16.3	16.6	108	96	96	98
<u>Bottomland hardwoods:</u>																
Sawlog	3.00	3.00	3.00	3.00	100	100	100	100	35.2	31.6	31.4	30.0	108	97	96	92
Under-sawlog	2.99	2.99	2.99	2.99	100	100	100	100	18.6	16.1	16.2	16.5	109	95	95	97

Table 6.- Quitman County, Miss.

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	-----Dollars-----				-----Annual Index-----				-----Cents-----				-----Annual Index-----			
Bottomland hardwoods:																
Sawlog	2.56	2.56	2.59	2.59	100	100	101	101	12.7	11.6	12.5	11.8	103	94	102	96
Under-sawlog	2.44	2.44	2.60	2.60	98	98	104	104	11.6	10.5	12.7	11.8	100	91	109	102

